EXHIBIT H

Evercore | Trust Company

November 19, 2010

Management Pension Investment Committee
c/o Merck & Co., Inc.
One Merck Drive WS3B-35
Whitehouse Station NJ 08889-0100

Attn: Eric Stern

Re: *In re Schering-Plough Corp. ERISA Litigation*, 03-cv-1204

Ladies and Gentlemen:

This statement is made by Evercore Trust Company, N.A. ("Evercore Trust Company"), in its capacity as independent fiduciary for the Schering-Plough Employees' Savings Plan and all predecessor plans, including the Schering-Plough Employees' Profit-Sharing Incentive Plan (the "Plan") in connection with the proposed settlement (the "Proposed Litigation Settlement") of a class action lawsuit captioned *In re Schering-Plough Corp. ERISA Litigation*, 03-cv-1204 (the "Litigation").

On October 29, 2010 Evercore Trust Company was engaged by Merck & Co., Inc., as successor to Schering-Plough Corporation (the "Company"), the Merck & Co., Inc., Management Pension Investment Committee, as successor to the Schering-Plough Investment Committee, in accordance with Prohibited Transaction Class Exemption 2003-39, as amended (the "Class Exemption"), to serve as the independent fiduciary of the Plan for the limited purpose of making the determinations described below. Evercore Trust Company has extensive experience in serving in the capacity of an independent fiduciary to employee benefit plans, including in connection with securities and ERISA class action lawsuits, and is closely familiar with the fiduciary obligations imposed by ERISA.

Evercore Trust Company may authorize the Plan's participation in the Settlement if the Settlement satisfies the applicable conditions of the Class Exemption including that: (i) the terms of the Settlement, including the scope of the release of claims; the amount of cash and the value of any non-cash assets received by the Plan and the amount of the attorney's fees and other amounts paid from the recovery, are reasonable in light of the Plan's likelihood of full recovery, the risks and costs of litigation, and the value of claims foregone; (ii) the terms and conditions of the transaction are no less favorable to the Plan than comparable arms-length terms and conditions that would have been agreed to by unrelated parties under similar circumstances; and (iii) the transaction is not part of an agreement, arrangement, or understanding designed to benefit a party in interest. Consistent with the requirements of the Class Exemption: (i) Evercore Trust Company has no relationship to, or interest in, any of the parties involved in the litigation that might affect the exercise of its best judgment as an independent fiduciary; (ii) the terms of the Settlement are specifically described in a written settlement agreement; (iii) Evercore Trust Company has acknowledged in writing that it is a fiduciary on behalf of the Plan with respect to the Settlement; and (iv) Evercore Trust Company will maintain or cause to be maintained for a period of six years the records described in the Class Exemption.

In making the determinations described above and deciding whether to accept or reject the Settlement on behalf of the Plan, Evercore Trust Company is required to act in accordance with the fiduciary responsibility standards of ERISA. Consistent with the Class Exemption, Evercore Trust Company can authorize the Settlement on behalf of the Plan if, after a review of the Settlement, Evercore Trust Company concludes that the chances of obtaining any further relief for the Plan from the settling Defendants are not justified by the expense and risk involved in pursuing such relief. In determining whether the Settlement is reasonable in light of the Plan's likelihood of full recovery, the risks and costs of litigation, and the value of claims foregone, Evercore Trust Company is obligated to weigh these factors pursuant to a prudent decision-making process, given the facts and circumstances of the litigation.

Evercore Trust Company primarily considered the merits of the parties' claims and their respective arguments; the amount of cash consideration paid in connection with the Settlement; and the terms of the Settlement, including but not limited to the scope of the release, the plan of allocation, and the amount of legal fees requested by Plaintiffs' counsel.

In fulfilling its responsibilities and in evaluating the reasonableness of the Settlement, Evercore Trust Company has taken the following actions:

1. Reviewed court documents and other information and documents in the litigation that it deemed relevant;

2. Interviewed counsel for the parties;

3. Evaluated the strengths and weaknesses of the legal and factual arguments on which the Litigation was based;

4. Reviewed and analyzed the scope of the Settlement release;

5. Reviewed Plaintiffs' requested attorney's fees; and

6. Reviewed the plan of allocation proposed by the parties.

Based on its evaluation of the relevant documents and information associated with the class action and the Settlement, and taking into account the fiduciary obligations imposed by ERISA, Evercore Trust Company has concluded that: (i) the $8.5 million cash Settlement Amount is reasonable, in light of the Plan's likelihood of full recovery, the risks and costs of litigation, and the value of claims foregone; (ii) the terms and conditions of the transaction are no less favorable to the Plan than comparable arms-length terms and conditions that would have been agreed to by unrelated parties under similar circumstances; and (iii) the transaction is not part of an agreement, arrangement, or understanding designed to benefit a party in interest.

As a result, Evercore Trust Company hereby (i) approves the Proposed Litigation Settlement on behalf of the Plan in accordance with the Class Exemption; and (ii) agrees to the release of *Plaintiffs' Released Claims* (as defined in the Settlement Agreement) to *Plaintiff's Released Persons* (as defined in the Settlement Agreement) on behalf of the Plan.

Very truly yours,

By: ______________________
Name: Gloria Pollack
Title: Managing Director